

LOWENSTEIN SANDLER LLP

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*Counsel to the Debtors and
Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

Cinram Group, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 17-15258 (VFP)

(Jointly Administered)

**TWELFTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP
FOR THE PERIOD OF FEBRUARY 1, 2018 THROUGH FEBRUARY 28, 2018**

Lowenstein Sandler LLP, counsel to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), submits this twelfth monthly fee statement for the period of February 1, 2018 through February 28, 2018 (the “Twelfth Fee Statement”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated May 12, 2017 [Docket No. 93] (the “Administrative Order”). Pursuant to the Administrative Order, responses to the Twelfth Fee Statement, if any, are due by July 17, 2018.

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: Cinram Group, Inc. (0588), Cinram Property Group, LLC (9738), and Cinram Operations, Inc. (7377). The Debtors conduct all of their business affairs out of offices located at 220 South Orange Avenue, Livingston, New Jersey 07039.

Dated: July 3, 2018

Respectfully submitted,

LOWENSTEIN SANDLER LLP

/s/ Mary E. Seymour

Kenneth A. Rosen, Esq.

Mary E. Seymour, Esq.

Michael Savetsky, Esq.

Michael Papandrea, Esq.

One Lowenstein Drive

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Counsel to the Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET

IN RE: Cinram Group, Inc., et al. APPLICANT: Lowenstein Sandler LLP
CASE NO.: 17-15258 (VFP) CLIENT: Chapter 11 Debtors
CHAPTER: 11 CASE FILED: March 17, 2017

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

**TWELFTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP
FOR THE PERIOD OF FEBRUARY 1, 2018 THROUGH FEBRUARY 28, 2018**

SECTION I
FEE SUMMARY

| | <u>FEE</u> | <u>EXPENSES</u> |
|--------------------------------|------------------------|---------------------|
| TOTAL PREVIOUS FEES REQUESTED | \$ <u>1,599,997.50</u> | \$ <u>21,025.99</u> |
| TOTAL FEES ALLOWED TO DATE: | \$ <u>-0-</u> | \$ <u>-0-</u> |
| TOTAL RETAINER (IF APPLICABLE) | \$ <u>166,390.75</u> | \$ <u>-0-</u> |
| TOTAL HOLDBACK (IF APPLICABLE) | \$ <u>319,999.50</u> | \$ <u>-0-</u> |
| TOTAL RECEIVED BY APPLICANT | \$ <u>482,373.40</u> | \$ <u>14,305.30</u> |

| | |
|-------------------------------|--------------------|
| FEE TOTALS - PAGE 2 | \$74,655.50 |
| DISBURSEMENTS TOTALS - PAGE 3 | \$ <u>1,522.63</u> |
| TOTAL FEE APPLICATION | \$76,178.13 |
| MINUS 20% HOLDBACK | <u>- 14,931.10</u> |
| AMOUNT SOUGHT AT THIS TIME | \$61,247.03 |

| Name of Professional | Year Admitted | Title/Department | Hours | Rate | Fee |
|------------------------------|---------------|----------------------|---------------|-----------------|--------------------|
| Buechler, Bruce | 1987 | Partner/Bankruptcy | 2.10 | \$860.00 | \$1,806.00 |
| Rosen, Kenneth A. | 1979 | Partner/Bankruptcy | 11.30 | \$1,070.00 | \$12,091.00 |
| Seymour, Mary E. | 1994 | Partner/Bankruptcy | 12.50 | \$770.00 | \$9,625.00 |
| Savetsky, Michael | 2005 | Counsel/Bankruptcy | 72.30 | \$690.00 | \$49,887.00 |
| Papandrea, Michael T. | 2015 | Associate/Bankruptcy | 0.30 | \$435.00 | \$130.50 |
| Claussen, Diane | N/A | Paralegal/Bankruptcy | 1.60 | \$260.00 | \$416.00 |
| Jara, Gabriel | N/A | Paralegal/Litigation | 0.20 | \$260.00 | \$52.00 |
| Lawler, Elizabeth B. | N/A | Paralegal/Bankruptcy | 2.70 | \$240.00 | \$648.00 |
| Total Fees | | | 103.00 | | \$74,655.50 |
| Attorney Blended Rate | | | | \$746.59 | |

SECTION II SUMMARY OF SERVICES

| SERVICES RENDERED | HOURS | FEE |
|------------------------------------------------------------------|---------------|--------------------|
| Case Administration | 3.30 | \$1,770.50 |
| Fee/Employment Applications | 2.70 | \$648.00 |
| Fee Applications and Invoices - Others | 0.40 | \$276.00 |
| Other Contested Matters (excluding assumption/rejection motions) | 8.70 | \$7,737.00 |
| Business Operations | 1.70 | \$1,173.00 |
| Tax Issues | 0.40 | \$276.00 |
| Real Estate | 1.80 | \$1,318.00 |
| Claims Administration and Objections | 80.00 | \$58,501.00 |
| Plan and Disclosure Statement (including Business Plan) | 4.00 | \$2,956.00 |
| SERVICE TOTALS | 103.00 | \$74,655.50 |

SECTION III SUMMARY OF DISBURSEMENTS

| | AMOUNT |
|--------------------------------|-------------------|
| Messenger and delivery charges | \$13.24 |
| Bulk rate/special postage | \$14.67 |
| Computerized legal research | \$1,494.72 |
| TOTAL DISBURSEMENTS | \$1,522.63 |

**SECTION IV
CASE HISTORY**

(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: March 17, 2017
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: April 25, 2017, effective as of March 17, 2017 [Docket No. 84]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED²:
 - a) Lowenstein Sandler spent significant time assisting the Debtors with the prosecution of the Debtors' objections to the proofs of claim filed by SIR Properties and Technicolor, including: (i) review and analysis of expert reports related to claims asserted by SIR and Technicolor regarding the Hanover, PA, Olyphant, PA, and Huntsville, AL properties; (ii) addressing issues related to real estate appraisals for Debtors' real property in Olyphant, PA and Tuscaloosa, AL; (iii) drafting mediation statements; (iv) attending to confidentiality concerns regarding the production of document by the Debtors, (v) preparing for mediation, including researching legal issues and attending a pre-mediation meeting with Judge Kaplan; and (vi) attending mediation before Judge Kaplan with all parties;
 - b) Lowenstein Sandler assisted with the preparation of the Debtors' Monthly Operating Reports;
 - c) Lowenstein Sandler prepared and filed its monthly fee statement and reviewed monthly fee statements filed by the Committee's professionals.
 - d) Lowenstein Sandler performed all other legal services for the Debtors that were necessary and proper in these proceedings and in furtherance of the Debtors' needs.
- (5) ANTICIPATED DISTRIBUTION TO CREDITORS:
 - (A) ADMINISTRATION EXPENSES: (unknown at this time)
 - (B) SECURED CREDITORS: (unknown at this time)
 - (C) PRIORITY CREDITORS: (unknown at this time)
 - (D) GENERAL UNSECURED CREDITORS: (unknown at this time)

² The following summary is intended only to highlight the general categories of services performed by Lowenstein Sandler on behalf of the Debtors and the benefits rendered to the Debtors' estates. The summary is not intended to set forth each of the professional services provided by Lowenstein Sandler during the fee period.

- (6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): Final disposition of case and dividend are unknown at this time.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: July 3, 2018

/s/ Mary E. Seymour
Mary E. Seymour, Esq.



Order Filed on April 25, 2017
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

LOWENSTEIN SANDLER LLP

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*Proposed Counsel to the Debtors and
Debtors-in-Possession*

In re:

Cinram Group, Inc., *et al.*¹

Debtors.

Chapter 11

Case No. 17- 15258 (VFP)

(Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF
LOWENSTEIN SANDLER LLP AS COUNSEL TO THE DEBTORS
EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through four (3), is hereby **ORDERED**.

DATED: April 25, 2017



Honorable Vincent F. Papalia
United States Bankruptcy Judge

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor's taxpayer identification number are as follows: Cinram Group, Inc. (0588), Cinram Property Group, LLC (9738), and Cinram Operations, Inc. (7377). The Debtors conduct all of their business affairs out of offices located at 220 South Orange Avenue, Livingston, New Jersey 07039.

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Debtors: Cinram Group, Inc., *et al.*

Case No.: 17-15258 ()

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

Upon consideration of the application (the “Application”)² of the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of Lowenstein Sandler LLP (“Lowenstein Sandler”) as counsel to the Debtors, effective as of the Petition Date (March 17, 2017), and upon consideration of the Application and the Seymour Declaration; and the Court being satisfied, based on representations made in the Application that (i) Lowenstein Sandler has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the Office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Seymour Declaration; (ii) Lowenstein Sandler is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Lowenstein Sandler, nor its professionals, have any connection with the Debtors, their creditors or any other party in interest; and (iv) Lowenstein Sandler’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered on July 23, 1984, and amended on September 18, 2012; and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as set forth herein.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

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Debtors: Cinram Group, Inc., *et al.*

Case No.: 17-15258 ()

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

2. The Debtors are authorized to employ and to retain Lowenstein Sandler, effective as of the Petition Date, to serve as the Debtors' counsel in these Chapter 11 Cases.

3. Lowenstein Sandler shall be compensated as set forth in the Application in accordance with sections 330 and 331 of the Bankruptcy Code, the applicable provisions of the Bankruptcy Rules, the Local Rules, and any orders entered in these cases governing professional compensation and reimbursement for services rendered and charges and disbursements incurred. Lowenstein Sandler also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and disclosures as set forth in the Appendix A Guidelines, both in connection with the Application and interim and final fee applications to be filed by Lowenstein Sandler in these Chapter 11 Cases.

4. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

Jeanne Naughton
Clerk

EXHIBIT A

EXHIBIT A

Professional Services rendered by Lowenstein Sandler LLP, through February 28, 2018

In re: Chapter 11

I. SUMMARY OF TIME CHARGES AND HOURLY RATES

| Name of Professional | Year Admitted | Title/Department | Hours Spent | Hourly Rate | Charge |
|------------------------------|--------------------------|-------------------------|------------------------|------------------------|--------------------|
| Buechler, Bruce | 1987 | Partner/Bankruptcy | 2.10 | \$860.00 | \$1,806.00 |
| Rosen, Kenneth A. | 1979 | Partner/Bankruptcy | 11.30 | \$1,070.00 | \$12,091.00 |
| Seymour, Mary E. | 1994 | Partner/Bankruptcy | 12.50 | \$770.00 | \$9,625.00 |
| Savetsky, Michael | 2005 | Counsel/Bankruptcy | 72.30 | \$690.00 | \$49,887.00 |
| Papandrea, Michael T. | 2015 | Associate/Bankruptcy | 0.30 | \$435.00 | \$130.50 |
| Claussen, Diane | N/A | Paralegal/Bankruptcy | 1.60 | \$260.00 | \$416.00 |
| Jara, Gabriel | N/A | Paralegal/Litigation | 0.20 | \$260.00 | \$52.00 |
| Lawler, Elizabeth B. | N/A | Paralegal/Bankruptcy | 2.70 | \$240.00 | \$648.00 |
| TOTAL FEES | | | 103.00 | | \$74,655.50 |
| Attorney Blended Rate | | | | | \$746.59 |

Cinram Group, Inc.
 Invoice No.: 865015

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TIME DETAIL:

| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|---------------------------------|----------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| <u>B100 - Administration</u> | | | | | |
| <u>B110 Case Administration</u> | | | | | |
| B110 | 02/05/18 | MS | Call and e-mails with M. Papandrea re: motion to further extend removal period | 0.10 | \$69.00 |
| B110 | 02/05/18 | MTP | Telephone call with chambers re: status of hearing on motion to further extend removal periods (.1); e-mails and telephone call with M. Savetsky re: same (.1) | 0.20 | \$87.00 |
| B110 | 02/07/18 | MS | E-mails with M. Erbeck re: confidentiality agreement | 0.10 | \$69.00 |
| B110 | 02/08/18 | MS | E-mails with M. Erbeck re: informal confidentiality agreement | 0.30 | \$207.00 |
| B110 | 02/08/18 | MS | E-mails with B. Buechler re: confidentiality agreement with SIR | 0.30 | \$207.00 |
| B110 | 02/08/18 | MS | Call with B. Buechler re: confidentiality agreement with SIR | 0.10 | \$69.00 |
| B110 | 02/12/18 | DC | Tend to filing and service of Monthly Operating Reports for December 2017 | 0.50 | \$130.00 |
| B110 | 02/12/18 | MS | Review title and lien searches ordered by Committee | 0.40 | \$276.00 |
| B110 | 02/12/18 | MTP | Discussion with M. Savetsky re: proposed order extending removal period; telephone call to chambers re: same; e-mail M. Savetsky re: same | 0.10 | \$43.50 |
| B110 | 02/13/18 | GJ | Update document requested by M. Savetsky | 0.20 | \$52.00 |
| B110 | 02/13/18 | MS | E-mails with D. Claussen and M. Papandrea re: service of removal order | 0.10 | \$69.00 |
| B110 | 02/14/18 | DC | Update critical dates memo and attorney calendar | 0.20 | \$52.00 |
| B110 | 02/16/18 | MS | Draft e-mail to M. Erbeck re: SIR's assertion of privilege | 0.20 | \$138.00 |
| B110 | 02/27/18 | DC | Update critical dates memo and attorney calendar | 0.10 | \$26.00 |
| B110 | 02/28/18 | MS | Draft e-mail to W. Stapleton re: request for documents | 0.30 | \$207.00 |

Cinram Group, Inc.
 Invoice No.: 865015

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 June 29, 2018

| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|------|----------|------------|---------------------------------------------|-------|---------|
| B110 | 02/28/18 | MS | Call with W. Stapleton re: document request | 0.10 | \$69.00 |

| | | |
|-----------------------------------------|------|------------|
| Total B110 - Case Administration | 3.30 | \$1,770.50 |
|-----------------------------------------|------|------------|

B160 Fee/Employment Applications

| | | | | | |
|------|----------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|
| B160 | 02/13/18 | EBL | Begin preparing December monthly fee application and related documents | 0.70 | \$168.00 |
| B160 | 02/14/18 | EBL | Prepare Lowenstein Sandler's November monthly fee statement | 1.20 | \$288.00 |
| B160 | 02/16/18 | EBL | Finalize (.2); e-file (.2) and prepare service of (.2) Lowenstein's Ninth Monthly Fee Statement; prepare and e-file certification of service re: same (.2) | 0.80 | \$192.00 |

| | | |
|-------------------------------------------------|------|----------|
| Total B160 - Fee/Employment Applications | 2.70 | \$648.00 |
|-------------------------------------------------|------|----------|

B175 Fee Applications and Invoices - Others

| | | | | | |
|------|----------|----|---------------------------------------------------------|------|----------|
| B175 | 02/01/18 | MS | Review Cole Schotz's monthly fee statement for December | 0.10 | \$69.00 |
| B175 | 02/01/18 | MS | Review EisnerAmper's monthly fee statement for December | 0.10 | \$69.00 |
| B175 | 02/08/18 | MS | Review Cole Schotz's monthly fee statement for January | 0.20 | \$138.00 |

| | | |
|------------------------------------------------------------|------|----------|
| Total B175 - Fee Applications and Invoices - Others | 0.40 | \$276.00 |
|------------------------------------------------------------|------|----------|

B190 Other Contested Matters (excluding assumption/rejection motions)

| | | | | | |
|------|----------|----|----------------------------------------------------------------------------------------------------------------------------------|------|----------|
| B190 | 02/07/18 | BB | Revise letter to Judge Kaplan with the mediation statement concerning SIR | 0.30 | \$258.00 |
| B190 | 02/13/18 | DC | Tend to service of Third Order Extending Time for Removal, confer with M. Savetsky re: revisions to service list and update same | 0.40 | \$104.00 |
| B190 | 02/14/18 | BB | Exchange e-mails with M. Savetsky re: discovery | 0.10 | \$86.00 |
| B190 | 02/14/18 | DC | Prepare and file Certification of Service of Third Order Extending Time for Removal | 0.30 | \$78.00 |

Cinram Group, Inc.
 Invoice No.: 865015

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 June 29, 2018

| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|--------------------------------------------------------------------------------------|----------|------------|----------------------------------------------------------------------------------|-------|------------|
| B190 | 02/15/18 | KAR | Attend meeting at Lowenstein to prepare for mediation | 1.50 | \$1,605.00 |
| B190 | 02/16/18 | BB | Office conference with M. Seymour to discuss mediation session with Judge Kaplan | 0.10 | \$86.00 |
| B190 | 02/16/18 | KAR | Attend mediation before Judge Kaplan in Trenton NJ | 3.00 | \$3,210.00 |
| B190 | 02/16/18 | MES | Attend mediation before Judge Kaplan in Trenton NJ | 3.00 | \$2,310.00 |
| Total B190 - Other Contested Matters (excluding assumption/rejection motions) | | | | 8.70 | \$7,737.00 |

B200 - Operations

B210 Business Operations

| | | | | | |
|-----------------------------------------|----------|----|---------------------------------------------------------------------------------------------------|------|------------|
| B210 | 02/08/18 | MS | Review and comment on draft MORs for December for each Debtor | 0.90 | \$621.00 |
| B210 | 02/08/18 | MS | Call with J. Catalano re: draft MORs for December | 0.30 | \$207.00 |
| B210 | 02/08/18 | MS | E-mails with J. Catalano re: draft MORs for December | 0.10 | \$69.00 |
| B210 | 02/09/18 | MS | Review revised draft MORs for December | 0.20 | \$138.00 |
| B210 | 02/09/18 | MS | E-mails with J. Olsakovsky re: draft MORs for December | 0.10 | \$69.00 |
| B210 | 02/12/18 | MS | Review revised draft December monthly operating reports and e-mail to D. Claussen re: filing same | 0.10 | \$69.00 |
| Total B210 - Business Operations | | | | 1.70 | \$1,173.00 |

B240 Tax Issues

| | | | | | |
|------|----------|----|-------------------------------------------------------------|------|----------|
| B240 | 02/08/18 | MS | Review RSM proposed statement of work | 0.20 | \$138.00 |
| B240 | 02/08/18 | MS | E-mails with G. Langberg re: proposed RSM statement of work | 0.20 | \$138.00 |

Cinram Group, Inc.
Invoice No.: 865015Page 5
June 29, 2018

| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|---------------------------------|----------|------------|-------------------------------------------------------------------------------------------|-------|------------|
| Total B240 - Tax Issues | | | | 0.40 | \$276.00 |
| <u>B250 Real Estate</u> | | | | | |
| B250 | 02/01/18 | MS | E-mails with G. Langberg re: Olyphant appraisal | 0.10 | \$69.00 |
| B250 | 02/08/18 | MS | E-mails with R. Jareck re: title reports | 0.10 | \$69.00 |
| B250 | 02/16/18 | MS | E-mails with R. Jareck re: property appraisals | 0.10 | \$69.00 |
| B250 | 02/21/18 | MS | E-mails with A. Vardi re: appraisals; review e-mails from R. Jareck and K. Rosen re: same | 0.20 | \$138.00 |
| B250 | 02/26/18 | MS | Calls with G. Langberg re: mediation and request for appraisals | 0.30 | \$207.00 |
| B250 | 02/26/18 | MS | E-mails with K. Rosen re: mediation and request for appraisals | 0.20 | \$138.00 |
| B250 | 02/27/18 | KAR | Follow up re: offers on properties from Judge Kaplan | 0.20 | \$214.00 |
| B250 | 02/27/18 | MS | Call with A. Vardi re: status of appraisals | 0.20 | \$138.00 |
| B250 | 02/27/18 | MS | Calls with G. Langberg re: mediator's request for appraisals | 0.20 | \$138.00 |
| B250 | 02/28/18 | MS | Draft e-mail to A. Vardi re: appraisals | 0.20 | \$138.00 |
| Total B250 - Real Estate | | | | 1.80 | \$1,318.00 |

B300 - Claims and PlanB310 Claims Administration and Objections

| | | | | | |
|------|----------|----|----------------------------------------------------------------------------------------------------------------|------|---------|
| B310 | 02/01/18 | BB | Draft e-mail to M. Savetsky and M. Seymour re: case law concerning the SIR expert report and its admissibility | 0.10 | \$86.00 |
| B310 | 02/01/18 | MS | E-mails with J. Testa re: Olyphant report | 0.10 | \$69.00 |
| B310 | 02/01/18 | MS | Call with J. Testa re: Olyphant report | 0.10 | \$69.00 |
| B310 | 02/02/18 | MS | Call with M. Seymour re: MPEG claim and mediation statements | 0.10 | \$69.00 |

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Cinram Group, Inc.
 Invoice No.: 865015

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 June 29, 2018

| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|------|----------|------------|------------------------------------------------------------------------------------------------------------------|-------|------------|
| B310 | 02/02/18 | MS | Review MPEG claim documents | 0.10 | \$69.00 |
| B310 | 02/02/18 | MS | Review additional documents produced by Technicolor and related claims | 0.30 | \$207.00 |
| B310 | 02/02/18 | MS | Draft e-mail to G. Langberg re: additional documents produced by Technicolor | 0.20 | \$138.00 |
| B310 | 02/02/18 | MS | Draft e-mail to C. Ingato re: Technicolor document productions | 0.10 | \$69.00 |
| B310 | 02/02/18 | MS | E-mails with K. Woods re: confidential settlement agreement with Technicolor | 0.20 | \$138.00 |
| B310 | 02/05/18 | MS | Calls with M. Erbeck re: supplemental document production, confidentiality concerns and amended scheduling order | 0.30 | \$207.00 |
| B310 | 02/05/18 | MS | Draft mediation statement re: SIR's claims | 4.90 | \$3,381.00 |
| B310 | 02/06/18 | MES | Review and revise draft mediation statement for SIR claims | 0.50 | \$385.00 |
| B310 | 02/06/18 | MS | Review and revise mediation statement re: SIR's claims | 3.30 | \$2,277.00 |
| B310 | 02/06/18 | MS | Calls with G. Langberg re: mediation statements | 0.30 | \$207.00 |
| B310 | 02/06/18 | MS | E-mail to K. Rosen re: mediation statements | 0.10 | \$69.00 |
| B310 | 02/06/18 | MS | Confer with M. Seymour re: mediation statements | 0.10 | \$69.00 |
| B310 | 02/06/18 | MS | Call with C. Ingato re: response to Debtors' document requests | 0.20 | \$138.00 |
| B310 | 02/06/18 | MS | E-mails with K. Woods re: confidential settlement agreement with Technicolor | 0.10 | \$69.00 |
| B310 | 02/06/18 | MS | Draft e-mail to C. Ingato re: confidential settlement agreement | 0.10 | \$69.00 |
| B310 | 02/06/18 | MS | Draft mediation statement re: Technicolor's claims | 2.10 | \$1,449.00 |
| B310 | 02/07/18 | MES | Review and revise draft mediation statement on Technicolor claims | 0.50 | \$385.00 |
| B310 | 02/07/18 | MS | Draft mediation statement re: Technicolor's claims | 4.10 | \$2,829.00 |
| B310 | 02/07/18 | MS | Further revise mediation statement re: SIR's claims | 0.40 | \$276.00 |

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Cinram Group, Inc.
 Invoice No.: 865015

Page 7
 June 29, 2018

| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|------|----------|------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| B310 | 02/07/18 | MS | Confer with M. Seymour re: discussions with MPEG | 0.10 | \$69.00 |
| B310 | 02/07/18 | MS | Draft e-mail to B. Buechler and K. Rosen re: mediation statement re: Technicolor's claims | 0.10 | \$69.00 |
| B310 | 02/08/18 | BB | Revise Technicolor mediation statement | 0.30 | \$258.00 |
| B310 | 02/08/18 | BB | Exchange e-mails with M. Savetsky re: SIR request in connection with confidentiality of documents produced and office conference re: same | 0.20 | \$172.00 |
| B310 | 02/08/18 | MS | Review and revise mediation statement re: Technicolor's claims | 0.30 | \$207.00 |
| B310 | 02/08/18 | MS | E-mails with B. Buechler re: revisions to mediation statement re: Technicolor's claims | 0.20 | \$138.00 |
| B310 | 02/08/18 | MS | Confer with B. Buechler re: claim discovery confidentiality issues | 0.20 | \$138.00 |
| B310 | 02/08/18 | MS | Draft e-mail to G. Langberg re: mediation statements | 0.10 | \$69.00 |
| B310 | 02/09/18 | BB | Research in connection with potential claim objections | 0.50 | \$430.00 |
| B310 | 02/09/18 | MS | Call with M. Seymour re: mediation statements and SIR discovery | 0.20 | \$138.00 |
| B310 | 02/09/18 | MS | Research re: legal issue relating to mediation statements | 0.60 | \$414.00 |
| B310 | 02/09/18 | MS | Review research re: maintenance and repair obligations | 0.30 | \$207.00 |
| B310 | 02/09/18 | MS | Revise mediation statement re: SIR claims | 0.20 | \$138.00 |
| B310 | 02/09/18 | MS | Draft e-mail to J. Testa re: expert reports | 0.40 | \$276.00 |
| B310 | 02/09/18 | MS | Call with M. Seymour re: expert reports | 0.10 | \$69.00 |
| B310 | 02/09/18 | MS | Confer with M. Seymour re: mediation statements and Technicolor expert reports | 0.10 | \$69.00 |
| B310 | 02/09/18 | MS | E-mails with G. Langberg re: mediation statements | 0.20 | \$138.00 |
| B310 | 02/09/18 | MS | Call with G. Langberg re: mediation statements and strategy | 0.80 | \$552.00 |

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| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|-------------|-------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| B310 | 02/12/18 | BB | Exchange e-mails with M. Savetsky re: discovery and review e-mails from counsel for other parties re: discovery and mediation statements | 0.20 | \$172.00 |
| B310 | 02/12/18 | BB | Office conference with M. Savetsky re: response concerning SIR's issues concerning discovery | 0.10 | \$86.00 |
| B310 | 02/12/18 | MS | Revise and finalize mediation statements | 0.60 | \$414.00 |
| B310 | 02/12/18 | MS | Review Hanover lease provisions re: mediation | 0.20 | \$138.00 |
| B310 | 02/12/18 | MS | Confer with M. Seymour re: mediation statements | 0.40 | \$276.00 |
| B310 | 02/12/18 | MS | E-mail to M. Seymour re: correspondence with Technicolor re: claims | 0.10 | \$69.00 |
| B310 | 02/12/18 | MS | Draft e-mail to Judge Kaplan re: mediation statements | 0.30 | \$207.00 |
| B310 | 02/12/18 | MS | Call with C. Ingato and J. Testa re: Technicolor expert reports | 0.10 | \$69.00 |
| B310 | 02/12/18 | MS | Confer with M. Seymour re: Technicolor expert reports | 0.10 | \$69.00 |
| B310 | 02/12/18 | MS | E-mails with M. Erbeck re: supplemental production by SIR | 0.20 | \$138.00 |
| B310 | 02/12/18 | MS | E-mails with C. Ingato and J. Testa re: Technicolor expert reports | 0.20 | \$138.00 |
| B310 | 02/12/18 | MS | E-mails with B. Buechler re: Technicolor expert reports | 0.20 | \$138.00 |
| B310 | 02/12/18 | MS | E-mails with B. Buechler re: supplemental production by SIR | 0.20 | \$138.00 |
| B310 | 02/12/18 | MS | Further review of leases and research re: preparation for mediation | 0.50 | \$345.00 |
| B310 | 02/13/18 | KAR | Telephone conference with J. Testa re: SIR's expert report by BRG | 0.20 | \$214.00 |
| B310 | 02/13/18 | MS | Review expert reports re: SIR claims | 0.50 | \$345.00 |
| B310 | 02/13/18 | MS | E-mails with J. Testa re: exchange of expert reports | 0.10 | \$69.00 |
| B310 | 02/13/18 | MS | Review SIR supplemental document production | 1.30 | \$897.00 |
| B310 | 02/13/18 | MS | Confer with M. Seymour re: preparation for mediation | 0.30 | \$207.00 |

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| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|-------------|-------------|-------------------|-------------------------------------------------------------------------------------|--------------|---------------|
| B310 | 02/13/18 | MS | Draft e-mail to M. Erbeck re: supplemental document production | 0.20 | \$138.00 |
| B310 | 02/13/18 | MS | E-mail to G. Langberg re: SIR supplemental document production | 0.10 | \$69.00 |
| B310 | 02/13/18 | MS | E-mail to G. Langberg re: Technicolor report re: Huntsville | 0.10 | \$69.00 |
| B310 | 02/14/18 | MS | Review Technicolor mediation engineering report | 0.70 | \$483.00 |
| B310 | 02/14/18 | MS | E-mails with G. Langberg re: SIR supplemental document production | 0.40 | \$276.00 |
| B310 | 02/14/18 | MS | E-mails with B. Buechler re: SIR's supplemental document production | 0.10 | \$69.00 |
| B310 | 02/14/18 | MS | Call with M. Sobel re: expert report | 0.20 | \$138.00 |
| B310 | 02/15/18 | DC | Retrieve Objection to SIR claim and forward same to M. Seymour and K. Rosen | 0.10 | \$26.00 |
| B310 | 02/15/18 | MES | Call with M. Savetsky re: preparation for mediation | 0.30 | \$231.00 |
| B310 | 02/15/18 | MES | Confer with M. Savetsky re: pre-mediation meeting with Judge Kaplan | 0.30 | \$231.00 |
| B310 | 02/15/18 | MS | Meet with K. Rosen and G. Langberg re: preparation for pre-mediation meeting | 2.20 | \$1,518.00 |
| B310 | 02/15/18 | MS | Further review of SIR supplemental discovery | 0.20 | \$138.00 |
| B310 | 02/15/18 | MS | E-mail to K. Rosen re: Hanover claim issues | 0.20 | \$138.00 |
| B310 | 02/15/18 | MS | Call with M. Seymour re: preparation for mediation | 0.30 | \$207.00 |
| B310 | 02/15/18 | MS | E-mails with J. Testa re: Olyphant reports | 0.10 | \$69.00 |
| B310 | 02/15/18 | MS | Confer with M. Seymour re: pre-mediation meeting with Judge Kaplan | 0.30 | \$207.00 |
| B310 | 02/15/18 | MS | Draft outline for pre-mediation meeting with Judge Kaplan re: claims | 3.10 | \$2,139.00 |
| B310 | 02/16/18 | BB | Telephone call with M. Savetsky re: SIR assertion of redaction of certain documents | 0.10 | \$86.00 |
| B310 | 02/16/18 | MES | E-mails with M. Savetsky re: SIR Huntsville claim | 0.20 | \$154.00 |

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| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|-------------|-------------|-------------------|----------------------------------------------------------------------------------------------|--------------|---------------|
| B310 | 02/16/18 | MS | E-mails with K. Rosen and G. Langberg re: mediation issues | 0.10 | \$69.00 |
| B310 | 02/16/18 | MS | Review SIR press release re: earnings and leases | 0.10 | \$69.00 |
| B310 | 02/16/18 | MS | E-mails with M. Seymour re: SIR Huntsville claim | 0.20 | \$138.00 |
| B310 | 02/16/18 | MS | E-mails with K. Rosen and G. Langberg re: SIR issues | 0.20 | \$138.00 |
| B310 | 02/16/18 | MS | E-mails with K. Rosen re: claim issues | 0.10 | \$69.00 |
| B310 | 02/16/18 | MS | Research re: SIR's assertion of privilege | 0.60 | \$414.00 |
| B310 | 02/16/18 | MS | E-mails with K. Rosen re: mediation issues | 0.20 | \$138.00 |
| B310 | 02/16/18 | MS | E-mails with M. Sobel re: claim issues | 0.20 | \$138.00 |
| B310 | 02/21/18 | MS | E-mails to G. Langberg re: Technicolor report re: Olyphant | 0.20 | \$138.00 |
| B310 | 02/22/18 | BB | Telephone call with M. Seymour re: issues in connection with mediation | 0.10 | \$86.00 |
| B310 | 02/22/18 | KAR | Telephone conference with Judge Kaplan and mediator re: meeting with SIR and re: open issues | 0.40 | \$428.00 |
| B310 | 02/22/18 | KAR | Telephone conference with Judge Kaplan re: mediation and claim cap issue | 0.30 | \$321.00 |
| B310 | 02/22/18 | MS | Conduct legal research in preparation for mediation | 2.10 | \$1,449.00 |
| B310 | 02/22/18 | MS | E-mails with K. Rosen re: legal research in preparation for mediation | 0.90 | \$621.00 |
| B310 | 02/22/18 | MS | Call with G. Langberg re: mediation issues | 0.30 | \$207.00 |
| B310 | 02/23/18 | MES | Confer with M. Savetsky re: research issues for mediation | 0.20 | \$154.00 |
| B310 | 02/23/18 | MS | Research re: issues for mediation | 1.70 | \$1,173.00 |
| B310 | 02/23/18 | MS | Confer with M. Seymour re: research issues for mediation | 0.20 | \$138.00 |
| B310 | 02/25/18 | MS | Further research re: legal issues for mediation | 3.60 | \$2,484.00 |

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| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|----------------------------------------------------------|----------|------------|----------------------------------------------------------------------------------|--------------|--------------------|
| B310 | 02/26/18 | KAR | Telephone conference with G. Langberg re: appraisal information for Judge Kaplan | 0.20 | \$214.00 |
| B310 | 02/26/18 | KAR | Draft e-mail to Judge Kaplan re: claim allowance impact from appraisals | 0.10 | \$107.00 |
| B310 | 02/26/18 | KAR | E-mail Judge Kaplan re: claim allowance should stand alone | 0.20 | \$214.00 |
| B310 | 02/26/18 | MS | Further legal research re: issues for mediation | 4.60 | \$3,174.00 |
| B310 | 02/26/18 | MS | Draft memo to K. Rosen re: mediation and plan issues | 4.10 | \$2,829.00 |
| B310 | 02/27/18 | MS | Review and revise internal memo re: legal issues for mediation | 3.20 | \$2,208.00 |
| B310 | 02/27/18 | MS | Prepare for mediation of SIR and Technicolor claims with Judge Kaplan | 0.80 | \$552.00 |
| B310 | 02/27/18 | MS | E-mails with G. Langberg re: claims mediation issues | 0.20 | \$138.00 |
| B310 | 02/27/18 | MS | Confer with K. Rosen re: claims mediation issues | 0.10 | \$69.00 |
| B310 | 02/28/18 | KAR | Attend mediation session with Judge Kaplan | 5.00 | \$5,350.00 |
| B310 | 02/28/18 | MES | Participate in mediation with Judge Kaplan, SIR and Technicolor | 6.00 | \$4,620.00 |
| B310 | 02/28/18 | MS | Attend claims mediation with Judge Kaplan | 5.60 | \$3,864.00 |
| Total B310 - Claims Administration and Objections | | | | 80.00 | \$58,501.00 |

B320 Plan and Disclosure Statement (including Business Plan)

| | | | | | |
|------|----------|-----|--------------------------------------------------------------|------|------------|
| B320 | 02/26/18 | MES | Prepare for mediation with Judge Kaplan | 0.90 | \$693.00 |
| B320 | 02/26/18 | MES | Conference call with Judge Kaplan, G. Langberg re: mediation | 0.20 | \$154.00 |
| B320 | 02/27/18 | KAR | Review e-mail from G. Langberg re: value information | 0.10 | \$107.00 |
| B320 | 02/27/18 | KAR | Exchange e-mails with Judge Kaplan re: appraisals | 0.10 | \$107.00 |
| B320 | 02/27/18 | MS | Conduct legal research re: plan issue | 2.30 | \$1,587.00 |

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| Code | Date | Timekeeper | Time Narrative | Hours | Amount |
|---------------------------------------------------------------------------------|-------------|-------------------|--------------------------------------------------------------|--------------|---------------|
| B320 | 02/28/18 | MES | Meeting with Technicolor's team, G. Langberg, post-mediation | 0.40 | \$308.00 |
| Total B320 - Plan and Disclosure Statement (including Business Plan) | | | | 4.00 | \$2,956.00 |

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Timekeeper Summary (by Task):

| Task | Task Description | Hours | Fees |
|-------------|------------------------------------------------------------------|---------------|--------------------|
| B110 | Case Administration | 3.30 | \$1,770.50 |
| B160 | Fee/Employment Applications | 2.70 | \$648.00 |
| B175 | Fee Applications and Invoices - Others | 0.40 | \$276.00 |
| B190 | Other Contested Matters (excluding assumption/rejection motions) | 8.70 | \$7,737.00 |
| B210 | Business Operations | 1.70 | \$1,173.00 |
| B240 | Tax Issues | 0.40 | \$276.00 |
| B250 | Real Estate | 1.80 | \$1,318.00 |
| B310 | Claims Administration and Objections | 80.00 | \$58,501.00 |
| B320 | Plan and Disclosure Statement (including Business Plan) | 4.00 | \$2,956.00 |
| | Total | 103.00 | \$74,655.50 |

EXHIBIT B

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EXHIBIT B**Actual and necessary disbursements incurred by Lowenstein Sandler LLP****II. Summary of Disbursement Charges**

| | |
|--------------------------------|---------------------------------|
| Messenger and delivery charges | \$13.24 |
| Bulk rate/special postage | \$14.67 |
| Computerized legal research | <u>\$1,494.72</u> |
| Total Disbursements | <u><u>\$1,522.63</u></u> |

The above charges are based upon time and expense records available on or about the date of the attached letter. Such records are believed in good faith to be accurate and substantially up to date, but there may be fees and expenses that have not been processed as of such date which Lowenstein Sandler LLP may submit in the future. Lowenstein Sandler LLP reserves the right to amend this monthly statement at a later date.

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DISBURSEMENT DETAIL:

| <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 02/12/18 | Federal Express VENDOR: Federal Express INVOICE#: 609035087 DATE: 2/16/2018 REFERENCE: 33621.3 TRACKING #: 744961302944 SEND FROM: ROSEN KENNETH A. LOWENSTEIN SANDLER One Lowenstein Drive ROSELAND NJ 07068 SEND TO: HONORABLE MICHAEL B. KAPLAN U. UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY TRENTON NJ 08608 US | \$13.24 |
| 02/12/18 | Computerized legal research: Westlaw: User Name: SAVETSKY, MICHAEL / Duration of Search: 00:00 / Transaction: 22 / Docs/Lines: 0 | \$319.84 |
| 02/22/18 | Computerized legal research: Westlaw: User Name: SAVETSKY, MICHAEL / Duration of Search: 00:00 / Transaction: 23 / Docs/Lines: 0 | \$159.92 |
| 02/23/18 | Computerized legal research: Westlaw: User Name: SAVETSKY, MICHAEL / Duration of Search: 00:00 / Transaction: 90 / Docs/Lines: 0 | \$380.61 |
| 02/25/18 | Computerized legal research: Westlaw: User Name: SAVETSKY, MICHAEL / Duration of Search: 00:00 / Transaction: 91 / Docs/Lines: 0 | \$126.87 |
| 02/26/18 | Computerized legal research: Westlaw: User Name: SAVETSKY, MICHAEL / Duration of Search: 00:00 / Transaction: 111 / Docs/Lines: 0 | \$380.61 |
| 02/27/18 | Computerized legal research: Westlaw: User Name: SAVETSKY, MICHAEL / Duration of Search: 00:00 / Transaction: 53 / Docs/Lines: 0 | \$126.87 |
| | Bulk rate/special postage | \$14.67 |
| | Total Disbursements | <u>\$1,522.63</u> |